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Pa 1 of 16

United States Bankruptcy Court for the:
Southern District of New York (State)
Case number (If known): Chapter Chapter

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/19

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

ncipal place		
Number Street P.O. Box 809		
40500		
ZIP Code		
ent from		
ZIP Code		
)		

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De	btor Standard Amusem	ents LLC Case number (if known)				
	Name					
7.	Describe debtor's business	A. Check one:				
		☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))				
		☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))				
		Railroad (as defined in 11 U.S.C. § 101(44))				
		☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))				
		Commodity Broker (as defined in 11 U.S.C. § 101(6))				
		Clearing Bank (as defined in 11 U.S.C. § 781(3))				
		None of the above				
		Notice of the above				
		B. Check all that apply:				
		☐ Tax-exempt entity (as described in 26 U.S.C. § 501)				
		☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)				
		☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))				
		C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See http://www.uscourts.gov/four-digit-national-association-naics-codes .				
		<u>5</u> <u>5</u> <u>1</u> <u>1</u>				
۰	Under which chapter of the	Check one:				
0.	Bankruptcy Code is the					
	debtor filing?	Chapter 7				
		Chapter 9				
		☑ Chapter 11. Check all that apply:				
		Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).				
		The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the				
		debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).				
		☐ A plan is being filed with this petition.				
		Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).				
		☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.				
		The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.				
		☐ Chapter 12				
9.	Were prior bankruptcy cases	☑ No				
	filed by or against the debtor within the last 8 years?	Yes. District When Case number				
	If more than 2 cases, attach a separate list.	District When Case number				
10.	. Are any bankruptcy cases	☑ No				
	pending or being filed by a	Yes. Debtor Relationship				
	business partner or an					
	affiliate of the debtor?	District When				
	List all cases. If more than 1, attach a separate list.	MM / DD / YYYY Case number, if known				

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Del		Standard Amusements LLC		Case number (if known)				
	Name							
11.	Why is the case filed in this	Check all that apply:						
	district?	Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.						
		☐ A bankruptcy case conce	erning debtor's affiliate, general partne	r, or partnership is pending in this district.				
12.	Does the debtor own or have possession of any real property or personal property	✓ No ☐ Yes. Answer below for ea	ach property that needs immediate atte	ention. Attach additional sheets if needed.				
	that needs immediate	Why does the prop	perty need immediate attention? (Ch	neck all that apply.)				
	attention?	☐ It poses or is all	eged to pose a threat of imminent and	identifiable hazard to public health or safety.				
		What is the haz	ard?					
		☐ It needs to be p	hysically secured or protected from the	e weather.				
				aly deteriorate or lose value without at, dairy, produce, or securities-related				
		Other						
		Where is the prope	erty? Number Street					
			<u> </u>					
			City	State ZIP Code				
			City	State ZIP Code				
		Is the property ins	ured?					
		☐ No						
		Yes. Insurance a	gency					
		Contact nam	ne					
		Phone						
	Statistical and adminis	trative information						
	Debtor's estimation of	Check one:						
13.	available funds		or distribution to unsecured creditors.					
	ailable for distribution to unsecured creditors.							
		✓ 1-49	1 ,000-5,000	D 05 004 50 000				
14.	Estimated number of	✓ 1-49	1,000-5,000 5,001-10,000	25,001-50,00050,001-100,000				
	creditors	1 00-199	10,001-25,000	☐ More than 100,000				
		200-999						
	Father at a discount	\$0-\$50,000	□ \$1,000,001-\$10 million	□ \$500,000,001-\$1 billion				
15.	Estimated assets	\$50,001-\$100,000	\$10,000,001-\$50 million	\$1,000,000,001-\$10 billion				
		\$100,001-\$500,000 \$500,001-\$1 million	□ \$50,000,001-\$100 million □ \$100,000,001-\$500 million	☐ \$10,000,000,001-\$50 billion☐ More than \$50 billion				
		,		•				

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Debtor Standard Amuseme	ents LLC	Case number (if kn	Case number (if known)			
6. Estimated liabilities	□ \$0-\$50,000 □ \$50,001-\$100,000 □ \$100,001-\$500,000 ☑ \$500,001-\$1 million	☐ \$1,000,001-\$10 million ☐ \$10,000,001-\$50 million ☐ \$50,000,001-\$100 million ☐ \$100,000,001-\$500 million	□ \$500,000,001-\$1 billion □ \$1,000,000,001-\$10 billion □ \$10,000,000,001-\$50 billion □ More than \$50 billion			
Request for Relief, Dec	laration, and Signatures					
		atement in connection with a bankruptcy 18 U.S.C. §§ 152, 1341, 1519, and 357				
7. Declaration and signature of authorized representative of debtor	petition.		e 11, United States Code, specified in this			
		to file this petition on behalf of the debto	or. sonable belief that the information is true ar			
	Executed on PS / 2 = MM / DD /		olas Singer			
8. Signature of attorney	Title Authorized Pe	aproull Date	05/27/2019 MM 100/YYYY			
	John J. Rapisard Printed name O'Melveny & Mye Firm name 7 Times S Number Street	rs LLP				
	New York	N' Sta				
	212-326-2063 Contact phone		rapisardi@omm.com ail address			
	1868595	New York				

WRITTEN CONSENT OF THE MANAGER OF STANDARD AMUSEMENTS LLC

May 27, 2019

The undersigned, being the manager (the "Manager") of Standard Amusements LLC, a Delaware limited liability company (the "Company"), as set forth in the Company's Fifth Amended and Restated Operating Agreement, dated as of May 9, 2018 (the "Operating Agreement"), does hereby adopt, by this written consent pursuant to Section 4.1 of the Operating Agreement, and direct that this written consent be filed with the minutes of the Company.

I. Chapter 11 Case

WHEREAS, the Manager, in consultation with the Company's legal advisor, has determined that it is desirable and in the best interests of the Company and its creditors, stakeholders, and other interested parties that the Company file a petition seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

NOW, THEREFORE, BE IT RESOLVED, that the Company is authorized and empowered to file a petition seeking relief under the provisions of chapter 11 of the Bankruptcy Code;

RESOLVED, that any one or more persons designated as an "Authorized Person" by the Manager (each an "Authorized Person" and collectively, the "Authorized Persons") are authorized and empowered, in the name and on behalf of the Company, to execute and verify all petitions under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and to commence any ancillary or related proceedings as may be necessary or appropriate to effectuate the restructuring of the Company and its affiliates and to execute, verify, and cause to be filed all documents in furtherance thereof, at such time as such Authorized Person executing the same shall determine;

RESOLVED, that in connection with the commencement of the chapter 11 case by the Company, each Authorized Person is authorized and empowered to negotiate, execute, and deliver such notes, security, and other agreements and instruments as such Authorized Person considers appropriate to enable the Company to utilize cash collateral or obtain debtor in possession financing on the terms and conditions such Authorized Person executing the same may consider necessary, proper, or desirable, and to consummate the transactions contemplated by such notes, security, or other agreements and instruments on behalf of the Company, subject to Bankruptcy Court approval; and

RESOLVED, that each Authorized Person is authorized and empowered, in the name and on behalf of the Company, to negotiate, enter into, execute, deliver, certify, file, record, and perform, or cause to be negotiated, entered into, executed, delivered, certified, filed, recorded, and performed, any and all petitions, schedules, lists, motions, certifications, agreements, instruments, affidavits, acknowledgments, applications, including, without limitation, applications for approvals or rulings of governmental or regulatory authorities, pleadings, or other documents and to take, or cause to be taken, such other actions, as in the judgment of such Authorized Person shall be or become necessary, advisable, proper, or desirable in connection with the Company's chapter 11 case, such Authorized Person's performance of any such act and his or her execution and delivery of any such document, agreement, or instrument to be conclusive evidence of the Authorized Person's approval thereof.

II. Retention of Advisors

WHEREAS, the Manager has determined, in the good-faith exercise of its reasonable business judgment, that it is desirable and in the best interests of the Company and its creditors, stakeholders, and other interested parties for the Company to engage O'Melveny & Myers LLP as attorneys for the Company in connection with the chapter 11 case, subject to Bankruptcy Court approval.

NOW, THEREFORE, BE IT RESOLVED, that the Company is authorized to engage O'Melveny & Myers LLP as attorneys for the Company in connection with the chapter 11 case, subject to Bankruptcy Court approval; and

RESOLVED, that each Authorized Person is authorized and empowered to employ and retain all assistance by legal counsel, accountants, restructuring advisors, and other professionals, subject to Bankruptcy Court approval and to perform any and all further acts and deeds the Authorized Officer deems necessary, proper, or desirable in furtherance thereof with a view to the successful prosecution of the Company's chapter 11 case.

III. General Authority to Implement Foregoing Resolutions

RESOLVED, that the omission from these resolutions of any agreement, document, or other arrangement contemplated by any of the agreements, documents, or instruments described in the foregoing resolutions or any action to be taken in accordance with any requirement of any of the agreements, documents, or instruments described in the foregoing resolutions shall in no manner derogate from the authority of the Authorized Persons to take all actions necessary, desirable, advisable, or appropriate to consummate, effectuate, carry out, or further the transactions contemplated by, and the intent and purposes of, the foregoing resolutions;

RESOLVED, that all prior lawful actions taken by any Authorized Person or any member, legal counsel, or other representative of the Company, in the name and on behalf of the Company, in connection with the matters described in, and within the authority conferred by, the foregoing resolutions are authorized, ratified, and confirmed;

RESOLVED, that any one or more Authorized Persons and any one or more members, legal counsel, and other representatives of the Company are authorized to prepare, execute, deliver, and file any and all other documents and instruments or cause such documents and instruments to be

prepared, executed, delivered, and filed, and to take any and all other lawful actions or cause such actions to be taken, in the name and on behalf of the Company, that any such person may determine to be necessary or appropriate to implement the intent and purposes of the foregoing resolutions and the actions described therein.

Remainder of Page Intentionally Left Blank

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IN WITNESS WHEREOF, the undersigned Manager of the Company has duly executed this Written Consent as of the date set forth above:

PCI UP LLC

By Purchase Capital Investments LLC, its

Sole Member

By:

Name: Nicholas Singer

Title: Manager

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Fill in this information to identify the case and this filing:
Debtor Name <u>Standard Amusements LLC</u>
United States Bankruptcy Court for the Southern District of New York
Case number (if known):

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

04/16

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete nailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services)	claim is contingent, unliquidated,	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Quinn Emanuel 865 S. Figueroa St 10th Floor Los Angeles, CA 90017	Andrew Berdon andrewberdon@quinnemanuel.com (212) 849-7107	Professional Services	Contingent			\$178,130.04
AtelierNY Architecture 21-34 44th Road Long Island City, NY 11101	Jonathan Miller <u>jmiller@atelierny.com</u> (718) 707-9550	Professional Services	Contingent			\$145,282.98
Akerman LLP 50 North Laura Street Suite 3100 Jacksonville, FL 32202	Rema Awad rema.awad@akerman.com (904) 598-8668	Professional Services				\$55,569.05
Gasthalter & Co. 733 Third Avenue 16th Floor New York, NY 10017	Jonathan Gasthalter jg@gasthalter.com (212) 257 4170	Professional Services				\$39,231.88
DelBello Donnellan Weingarten Wise 1 North Lexington Ave. White Plains, NY 10601	Alfred E. Donnellan AED@ddw-law.com (914) 681-0200	Professional Services				\$19,572.84
BDO USA LLP 501 Riverside Avenue Suite 800 Jacksonville, FL 32202	Paul Davison PDavison@bdo.com (904) 396-4015	Professional Services				\$18,000.00

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Name of creditor and complete mailing address, including zip code	address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Maniglia, Andrew 15 Eastview Drive Valhalla, NY 10595	Andrew Maniglia amaniglia@StandardAmusements.com	Employee Wages			Goton	\$16,224.07
SS KS LLC (Sunshine Sachs) 136 Madison Avenue 17th Floor New York, NY 10016	John Schaefer schaefer@sunshinesachs.com (212) 691-2800	Professional Services				\$16,000.00
Berni, Beau 6798 Tarfford Ct. Liberty Township, OH 45044	Beau Berni bberni@unitedparks.com	Employee Wages				\$15,583.33
Harding, John 353 East 83rd Street, 8-H New York, NY 10028	John Harding jharding@StandardAmusements.com	Employee Wages				\$13,500.00
PLA Patricia Lynch Associates Inc. 677 Broadway, Suite 205 Albany, NY 12207	Patricia Lynch (518) 650-7169	Professional Services				\$5,000.00
Bell, Georgia 540 Fourth Street Mamaroneck, NY 10543	Georgia Bell gbell@StandardAmusements.com	Employee Wages				\$2,500.00
TVEyes Inc. 1150 Post Road Fairfield, CT 06824	Dan Miles dmiles@tveyes.com (203) 254-3600	Professional Services				\$2,400.00
Williams Scotsman 901 S. Bond Street Suite 600 Baltimore, MD 21231-3357	Legal Department (800) 638-6963 (410) 933-5940 (fax)	Property Lease				\$1,597.00
Intrinzic Technologies, LLC 10 Ellsworth Avenue Staten Island, NY 10312	Robert Corride rcorride@intrinzictech.com	Professional Services				\$644.26
Keeler, Evonne 137 Linden Avenue Emerson, NJ 07630	Evonne Keeler ekeeler@unitedparks.com	Employee Wages				\$334.65
Optimum PO Box 9256 Chelsea, MA 02150-9256	(914) 777-9000	Trade Debt				\$222.03

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Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	debts, bank loans,	Indicate if claim is contingent, unliquidated, or disputed	If the claim is fully unsecure claim amount. If claim is parted, claim amount and deduction	nsecured, fill in m is partially se eduction for val	ecured, fill in total ue of collateral or
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300		Tax Fees				\$50.00

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Fill in this information to identify the case and this filing:				
Debtor Name Standard Amusements LLC				
United States Bankruptcy Court for the: Southern	District of New York (State)			
Case number (If known):	(Gidle)			

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

	I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.					
I ha	I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:					
	Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)					
	Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)					
	Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)					
	Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)					
	Schedule H: Codebtors (Official Form 206H)					
	Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)					
	Amended Schedule					
☑	Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)					
	Other document that requires a declaration					
l de	clare under penalty of perjury that the foregoing is true and correct.					
Exe	cuted on 0572772019					
	MM / DD / YYYY Signature of individual signing on behalf of debtor					
	Nicholas Singer Printed name					
	Authorized Person					

Position or relationship to debtor

	- x
In re:	: : Chapter 11
STANDARD AMUSEMENTS LLC,1	: Case No. 19(RDD)
Debtor.	: :
	:

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

CORPORATE OWNERSHIP STATEMENT

Pursuant to Bankruptcy Rules 1007(a)(1) and 7007.1, the following is a list of any corporation, other than a governmental unit, that directly or indirectly owns 10% or more of any class of equity interests in the above-captioned debtor.

Debtor	Direct Owner(s)	Indirect Owners ²
Standard Amusements LLC	(1) United Parks Holdings	(1) United Parks, LLC
	LLC	(2) PCI UP LLP
	(2) Dragon Partners, LLC	(3) Jadian UP Holdings LLC

¹ The last four digits of Debtor's federal tax identification number is: 0982, and the address of the Debtor's principal place of business is 1 Playland Parkway, Rye, New York 10580.

² The entities listed below include entities that manage multiple direct or indirect owners who, in the aggregate, own 10% or more of any class of equity interests in the Debtor.

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Fill in this information to identify the case and this filing:	Pg 14 of 16
Debtor Name Standard Amusements LLC	
United States Bankruptcy Court for the: Southern	District of New York (State)
Case number (If known):	,/

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.		
I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:		
	Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)	
	Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)	
	Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
	Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)	
	Schedule H: Codebtors (Official Form 206H)	
	Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)	
	Amended Schedule	
	Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)	
\square	Other document that requires a declaration Corporate Ownership Statement	
I de	clare under penalty of perjury that the foregoing is true and correct.	
	· 1 + 1 ·	
Exe	cuted on 05/27/2019 * / /	
	MM / DD / YYYY Signature of individual signing on behalf of debtor	
	Nicholas Singer Printed name	
	Authorized Person	

Position or relationship to debtor

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	x
In re:	: Chapter 11
STANDARD AMUSEMENTS LLC,1	: Case No. 19 (RDD)
Debtor.	: :
	: x

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

LIST OF EQUITY SECURITY HOLDERS

Pursuant to Bankruptcy Rule 1007(a)(3), the following is a list of entities holding an interest in the above-captioned interest.

Name and Last Known Address or Place of Business Holder	Nature of Interest Held	Amount of Interest Held
United Parks Holdings LLC	Membership Interest	90%
Dragon Partners, LLC	Membership Interest	10%

¹ The last four digits of Debtor's federal tax identification number is: 0982, and the address of the Debtor's principal place of business is 1 Playland Parkway, Rye, New York 10580.

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Fill in this information to identify the case and this filing:	Pg 16 of 16
Debtor Name Standard Amusements LLC	
United States Bankruptcy Court for the: Southern	District of New York
Case number (If known):	(5-1-5)

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

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Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.
I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:
Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)
Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
Schedule H: Codebtors (Official Form 206H)
☐ Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
Amended Schedule
Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
Other document that requires a declaration List of Equity Security Holders
I declare under penalty of perjury that the foregoing is rue and correct.
Executed on 05/27/2019
MM / DD / YYYY Signature of individual signing on behalf of debtor
Nicholas Singer Printed name
Authorized Person

Position or relationship to debtor